

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK (SKAT) TAX
REFUND SCHEME LITIGATION

This document relates to: 18-cv-07824
18-cv-07827
18-cv-07828
18-cv-07829

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18-md-2865 (LAK)

STIPULATION AND ~~RECEIVED~~ ORDER

WHEREAS, Plaintiff SKAT, which is the Customs and Tax Administration of the Kingdom of Denmark ("SKAT"), has sued 141 pension plans and their representatives in the above-captioned multidistrict litigation; and

WHEREAS, Headsail Manufacturing LLC Roth 401K Plan ("Headsail"), Aerovane Logistics LLC Roth 401(K) Plan ("Aerovane"), Edgepoint Capital LLC Roth 401(K) Plan ("Edgepoint"), The Random Holdings 401K Plan ("Random Holdings," and, collectively, the "Plan Defendants") are defendants in this action and are each associated with Defendant Robert Klugman¹; and

WHEREAS, on October 29, 2018, Plaintiff SKAT, following numerous diligent efforts to serve process on the Plan Defendants, filed a Motion to Approve Alternative Service in the

¹ Defendant Klugman is alleged to have been an "Authorized Representative" of Defendants Edgepoint and Random Holdings, the "Trustee" of Defendant Headsail, and a "Duly authorized signatory" of Defendant Aerovane. (Complaint ¶ 40, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Case No. 3:18-cv-877 (D. Conn.) (Dkt. No. 1) (May 24, 2018); Complaint ¶ 40, *SKAT v. Random Holdings 401K Plan, et al.*, Case No. 3:18-cv-758 (D. Conn.) (Dkt. No. 1) (May 4, 2018); Complaint ¶ 40, *SKAT v. Headsail Manufacturing LLC, et al.*, Case No. 3:18-cv-984 (D. Conn.) (Dkt. No. 1) (June 12, 2018); Complaint ¶ 40, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, 3:18-cv-757 (D. Conn.) (Dkt. No. 1) (May 4, 2018).)

above-captioned litigation. (Dck. Nos. 8-10.) Plaintiff SKAT's motion asked the Court to deem the methods by which SKAT has already sought to effect service on the Plan Defendants sufficient; or, in the alternative, permit and direct SKAT to effect service by other means and grant SKAT an extension of 60 days to effect such service; and

WHEREAS, Defendant Klugman, through counsel, represents that the Plan Defendants were each dissolved prior to commencement of this litigation, and further represents that it is uncertain whether the Plan Defendants are proper juridical entities that are able to appoint counsel and accept service.

NOW, IT IS HEREBY STIPULATED AND AGREED, by and between Plaintiff SKAT and Defendant Klugman, by and through their duly authorized respective counsel, that:

1. Counsel for Defendant Klugman is hereby ordered to accept service of process on behalf of the Defendant Plans.
2. The service of process on the Defendant Plans shall be deemed completed *nunc pro tunc* to August 28, 2018.
3. The Defendant Plans shall be deemed to have joined the Joint Motion to Dismiss, filed on August 15, 2018 in the Southern District of New York Master Docket in this litigation, No. 18-cv-4047 (LAK) (Dck. Nos. 34-36).
4. The appearance of the Defendant Plans in this litigation, and their acceptance of service of process, shall not prejudice any claim or defense that Plaintiff SKAT, Defendant Klugman, or the Defendant Plans may have, including but not limited to claims or defenses by reason of dissolution.

Dated: New York, New York
November 13, 2018

KATTEN MUCHIN ROSENMAN LLP

HUGHES HUBBARD & REED LLP

By: /s/ David L. Goldberg
David L. Goldberg
575 Madison Avenue
New York, New York 10022-2585
Telephone: (212) 940-6787
Fax: (212) 940-8776

By: /s/ Sarah L. Cave
Sarah L. Cave
One Battery Park Plaza
New York, New York 10004-1482
Telephone: (212) 837-6000
Fax: (212) 422-4726

Counsel for Defendant Robert Klugman

*Counsel for Plaintiff SKAT (Customs and Tax
Administration of the Kingdom of Denmark)*

SO ORDERED:



U.S. District Judge Lewis A. Kaplan

11/14/18